

**IN THE UNITED STATES DISTRICT COURT
FOR THE WESTERN DISTRICT OF WISCONSIN**

UNITED STATES OF AMERICA,

Petitioner,

v.

Civil Action No. 14-cv-501

RAJNISH J. PATEL,

Respondent.

PETITION TO ENFORCE INTERNAL REVENUE SERVICE SUMMONS

The United States of America, on behalf of its agency, the Internal Revenue Service, and by its attorney, John W. Vaudreuil, United States Attorney for the Western District of Wisconsin, avers to this Court as follows:

1. This is a proceeding brought pursuant to the provisions of sections 7402(b) and 7604(a) of Title 26, U.S.C, to judicially enforce an Internal Revenue Service summons.

2. Christine Stubbe is a Revenue Officer of the Internal Revenue Service, employed in Small Business/Self-Employed Compliance, and is authorized to issue an Internal Revenue Service summons pursuant to the authority contained in Section 7602 of Title 26 U.S.C., and Treasury Regulations § 301.7602-1, 26 C.F.R. § 301.7602-1.

3. The respondent, Rajnish J. Patel, resides or is found at 6210 Isaiah Street, Weston, WI 54476, within the jurisdiction of this court.

4. Revenue Officer Christine Stubbe is conducting an investigation into the collectability of the tax liability of Rajnish J. Patel for the Form 1040 tax liabilities for the

calendar periods ending December 31, 2005, December 31, 2009, and December 31, 2011, as is set forth in the Declaration of Revenue Officer Christine Stubbe attached hereto as Exhibit 1.

5. The respondent, Rajnish J. Patel, is in possession and control of testimony and other documents concerning the above-described investigation.

6. On February 18, 2014, an Internal Revenue Service summons was issued by Revenue Officer Christine Stubbe directing the respondent, Rajnish J. Patel, to appear before Revenue Officer Christine Stubbe on March 5, 2014, at 10:00 a.m. at 10208 Park Plaza, Suite C, Rothschild, WI 54474 to testify and to produce books, records, and other data described in the summons. An attested copy of the summons was left at the last and usual place of abode of the respondent, Rajnish J. Patel, by Revenue Officer Christine Stubbe, on February 21, 2014. The summons is attached and incorporated as Exhibit 2.

7. On March 5, 2014, the respondent, Rajnish J. Patel, did not appear in response to the summons. The respondent's refusal to comply with the summons continues to date as is set forth in the declaration of Revenue Officer Christine Stubbe attached as Exhibit 1.

8. The books, papers, records, or other data sought by the summons are not already in possession of the Internal Revenue Service.

9. All administrative steps required by the Internal Revenue Code for the issuance of a summons have been taken.

10. It is necessary to obtain the testimony and examine the books, papers, records, or other data sought by the summons in order to properly determine the collectability of the federal tax liability of Rajnish J. Patel for the Form 1040 periods ending December 31, 2005, December 31, 2009, and December 31, 2011, as is evidenced by the declaration of Christine Stubbe attached and incorporated as part of this petition.

WHEREFORE, the petitioner respectfully prays:

1. That this Court enter an order directing the respondent, Rajnish J. Patel, to show cause, if any, why respondent should not comply with and obey the aforementioned summons and each and every requirement thereof.

2. That the Court enter an order directing the respondent, Rajnish J. Patel, to obey the aforementioned summons and each and every requirement thereof by ordering the attendance, testimony, and production of the books, papers, records, or other data as is required and called for by the terms of the summons before Revenue Officer Christine Stubbe or any other proper officer or employee of the Internal Revenue Service at such time and place as may be fixed by Revenue Officer Christine Stubbe, or any other proper officer or employee of the Internal Revenue Service.

3. That the United States recover its costs in maintaining this action.

4. That the Court grant such other and further relief as is just and proper.

Dated this 11th day of July, 2014.

Respectfully submitted,

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